



**CERTIFICATE OF EXEMPTION  
FOR BUILDING MATERIALS, FIXTURES AND SUPPLIES  
PURCHASED BY A CONSTRUCTION CONTRACTOR FOR  
A SEWER OR WATER PROJECT WITH A  
GOVERNMENTAL AGENCY**

**Important—Certificate not valid  
unless completed in full.**

In accordance with KRS 139.480(34), this certificate may be executed only for those purchases **(on or after 01/01/2023)** of building materials, fixtures and supplies that will be permanently incorporated into a structure or improvement to real property, or will be completely consumed, in fulfilling a construction contract with a governmental agency for the purpose of furnishing water or sewer services to the general public. The building materials, fixtures and supplies purchased must also be exempt from the sales and use tax if purchased directly by the governmental agency. This certificate must be executed jointly by the governmental agency and the construction contractor who is under contract with the governmental agency and purchases the property to fulfill the terms of the construction contract.

THE UNDERSIGNED HEREBY CERTIFIES THAT THE PROPERTY TO BE PURCHASED FROM:

\_\_\_\_\_  
Vendor Name and Address

will be permanently incorporated into a structure or improvement to real property, or will be completely consumed, in fulfilling a construction contract with a governmental agency for the purpose of furnishing water or sewer services to the general public.

Type and description of property to be purchased:

☐ Building Materials: \_\_\_\_\_

☐ Fixtures: \_\_\_\_\_

☐ Supplies: \_\_\_\_\_

Project Period of Construction Contract: Start Date \_\_\_\_\_ End Date \_\_\_\_\_

**This jointly executed certificate of exemption, shall be valid only for purchases made for the project period of the construction contract indicated on the certificate at the time of purchase. A construction contractor shall jointly execute a new certificate with a government agency for additional purchases of building materials, fixtures and supplies required for the same project after the initial expiration date or for additional projects.**

I, the purchaser, understand that if the property described above is used in a nonexempt manner, I am liable for the payment of sales tax as provided in KRS 139.270, as if I were the retailer making a retail sale of the property at the time of such use and the cost to me shall be deemed the gross receipts from such retail sale. I will immediately remit to the Department of Revenue, Frankfort, Kentucky 40620, the required tax measured by the purchase price of the property. I also understand that the department shall hold the purchaser liable for the remittance of the tax and may apply any penalties as provided in KRS 139.990.

Under penalties of perjury, I swear or affirm that the information on this certificate is true and correct as to every material matter.

\_\_\_\_\_  
Governmental Agency                      Exemption Number

\_\_\_\_\_  
Governmental Agency Authorized Signature                      Date

\_\_\_\_\_  
Construction Contractor Name (Print)                      FEIN

\_\_\_\_\_  
Construction Contractor Authorized Signature                      Date

\_\_\_\_\_  
Sub-Contractor Name (Print)                      FEIN

\_\_\_\_\_  
Sub-Contractor Authorized Signature                      Date